



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF ADELL WATER AND SEWER UTILITY

Principal Office: 508 SIEFERT STREET
P.O. BOX 47
ADELL, WI 53707

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I BERNADETTE MONDLOCH of
(Person responsible for accounts)

_____, Village of Adell Water and Sewer Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/29/2001
(Signature of person responsible for accounts)	(Date)

VILLAGE CLERK _____
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF ADELL WATER AND SEWER UTILITY**Utility Address:** 508 SIEFERT STREET

P.O. BOX 47

ADELL, WI 53707

When was utility organized? 1/1/1962**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS BERNADETTE M MONDLOCH**Title:** VILLAGE CLERK**Office Address:**

508 SIEFERT STREET

P.O. BOX 47

ADELL, WI 53001

Telephone: (414) 994 - 4876**Fax Number:** (414) 994 - 2928**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE, & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE, & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR ANDY SCHMITT**Title:** PRESIDENT**Office Address:**

508 SIEFERT STREET

P.O. BOX 47

ADELL, WI 53001

Telephone: (414) 994 - 7876**Fax Number:** (414) 994 - 2928**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE, & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE, & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 3/20/2001**Period covered by most recent audit:** CALENDAR YEAR 2000

Names and titles of utility management including manager or superintendent:

Name: MS BERNADETTE M MONDLOCH**Title:** VILLAGE CLERK**Office Address:**

508 SIEFERT STREET

P.O. BOX 47

ADELL, WI 53001

Telephone: (414) 994 - 4876**Fax Number:** (414) 994 - 2928**E-mail Address:**

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

MR DOUGLAS ANDERLE, TRUSTEE

MS MARTIN BREM, TRUSTEE

MR STEVE HARTER, TRUSTEE

MR LIEGHTON HOLTZ, TRUSTEE

MR CLARENCE NEUMANN, TRUSTEE

MR DOUGLAS NYTES, TRUSTEE

MR ANDY SCHMITT, PRESIDENT

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 11/13/196

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	78,935	76,600	1
Operating Expenses:			
Operation and Maintenance Expense (401)	41,860	48,227	2
Depreciation Expense (403)	14,991	14,956	3
Amortization Expense (404)	0	0	4
Taxes (408)	11,283	11,106	5
Total Operating Expenses	68,134	74,289	
Net Operating Income	10,801	2,311	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	10,801	2,311	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,582	6,467	9
Miscellaneous Nonoperating Income (421)	2,585	(4,712)	10
Total Other Income	9,167	1,755	
Total Income	19,968	4,066	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	19,968	4,066	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	4,729	5,606	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	2,405	2,809	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	7,134	8,415	
Net Income	12,834	(4,349)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	289,588	251,492	19
Balance Transferred from Income (433)	12,834	(4,349)	20
Miscellaneous Credits to Surplus (434)	47,825	42,445	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	350,247	289,588	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INTEREST	6,582	4
Total (Acct. 419):	6,582	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER UTILITY INCOME	2,585	5
Total (Acct. 421):	2,585	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT WAIVED	10,352	8
WAGES, FICA, BENEFITS, INSURANCE PAID BY VILLAGE	37,473	9
Total (Acct. 434):	47,825	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	78,935	0	0	0	78,935	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	78,935	0	0	0	78,935	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	542,662	542,662	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	264,960	249,556	2
Net Utility Plant	277,702	293,106	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,115,088	2,085,868	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	490,603	431,248	4
Net Nonutility Property	1,624,485	1,654,620	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	92,563	76,574	7
Total Other Property and Investments	1,717,048	1,731,194	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	83,047	110,004	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	4,236	4,279	11
Other Accounts Receivable (143)	7,460	6,071	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	94,743	120,354	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,089,493	2,144,654	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	244,381	244,381	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	350,247	289,588	23
Total Proprietary Capital	594,628	533,969	
LONG-TERM DEBT			
Bonds (221)	781,084	844,908	24
Advances from Municipality (223)	48,687	64,479	25
Other long-Term Debt (224)	33,316	48,004	26
Total Long-Term Debt	863,087	957,391	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,862	6,609	28
Payables to Municipality (233)	50,162	55,390	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,200	3,000	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	54,224	64,999	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	577,554	588,295	38
Total Liabilities and Other Credits	2,089,493	2,144,654	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	542,662	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	542,662	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	264,960	0	0	0	9
Total Accumulated Provision	264,960	0	0	0	
Net Utility Plant	277,702	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	249,556				249,556	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,991				14,991	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	413				413	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	15,404	0	0	0	15,404	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	264,960	0	0	0	264,960	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,085,868	29,220		2,115,088	1
Other (specify):					
Construction Work in Progress - Sewer	0			0	2
Total Nonutility Property (121)	2,085,868	29,220	0	2,115,088	
Less accum. prov. depr. & amort. (122)	431,248	59,355		490,603	3
Net Nonutility Property	1,654,620	(30,135)	0	1,624,485	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	244,381	1
Changes during year (explain):		2
Balance end of year	244,381	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SEWER CLEAN WATER FUND LOANS	01/15/1992	11/15/2012	0.30%	781,084	1
Total Bonds (Account 221):				781,084	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
SEWER PLANT	03/16/1999	03/15/2004	4.75%	40,906	1
Water plant	12/04/1991	03/15/2001	5.75%	7,403	2
Sewer plant equipment	11/11/1988	11/11/1998	6.00%	378	3
Total for Account 223				48,687	
Other Long-Term Debt (224)					
1998 Promissory Note	01/26/1998	01/26/2003	5.50%	33,316	4
Total for Account 224				33,316	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	11,283	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Joint Metering	162	5
Total Accruals and other credits	11,445	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,005	7
PSC Remainder Assessment	88	8
Other (explain):		
Tax Equivalent Waived	10,352	9
Total payments and other debits	11,445	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SEWER CLEAN WATER FUND LOANS	400	2,455	2,455	400	1
Subtotal	400	2,455	2,455	400	
Advances from Municipality (223)					
1999 SEWER (STATE TRUST FUND)	1,900	1,975	2,375	1,500	2
Water plant (State Trust Fund)	700	430	830	300	3
Subtotal	2,600	2,405	3,205	1,800	
Other long-Term Debt (224)					
NONE	0			0	4
1998 Promissory Note	0	2,274	2,274	0	5
Subtotal	0	2,274	2,274	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	3,000	7,134	7,934	2,200	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	108,911	0	0	479,384	0	588,295	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANTS				10,741		10,741	5
Balance End of Year	108,911	0	0	468,643	0	577,554	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				429,623		429,623	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SEWER REPLACEMENT	23,523	3
SEWER BOND REPLACEMENT	69,040	4
Total (Acct. 125):	92,563	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,236	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	4,236	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	7,460	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	7,460	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
LOANED FOR SEWER REHABILITATION	50,000	17
MISCELLANEOUS PAYABLES	162	18
Total (Acct. 233):	50,162	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	542,662	0	0	0	542,662	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	257,258	0	0	0	257,258	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	108,911	0	0	0	108,911	6
Other (specify):					0	7
Average Net Rate Base	176,493	0	0	0	176,493	
Net Operating Income	10,801	0	0	0	10,801	8
Net Operating Income as a percent of						
Average Net Rate Base	6.12%	N/A	N/A	N/A	6.12%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	244,381	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	319,917	3
Other (Specify):		4
Total Average Proprietary Capital	564,298	
Net Income		
Net Income	12,834	5
Percent Return on Proprietary Capital	2.27%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 25, 2001

Ms. Bernadette M. Mondloch, Village Clerk
Adell Municipal Sewer and Water Utility
508 Siefert Street
P.O. Box 47
Adell, WI 53001-0047

2000 Analytical Review DWCCA-30-ELE

Dear Ms. Mondloch:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. On page F-18, \$50,000 is reported in Account 233, described as "loaned for sewer rehabilitation." This has been reported in Account 233 for several years. Account 233 is for amounts subject to current settlement. Long-term advances from the municipality are more appropriately reported in Account 223, Advances From the Municipality. Please reclassify this amount in 2001.

2. On page W-4, \$422 is reported in Account 474 described as "outside water sales." All water sales are more appropriately reported in Accounts 460-464. Please follow this procedure in the future.

3. Our calculation of the Public Fire Protection Service charge is enclosed. It differs from the amount reported in Account 463 on page W-4 by \$120. It appears your charges did not include two additional hydrants. Please follow our method of calculation in the future.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\0030.doc

Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	77,901	1
Total Sales of Water	77,901	
Other Operating Revenues		
Forfeited Discounts (470)	169	2
Other Water Revenues (474)	865	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,034	
Total Operating Revenues	78,935	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	23,603	5
General Operating Expenses (680-690)	18,257	6
Total Operation and Maintenance Expenses	41,860	
Other Operating Expenses		
Depreciation Expense (403)	14,991	7
Amortization Expense (404)		8
Taxes (408)	11,283	9
Total Other Operating Expenses	26,274	
Total Operating Expenses	68,134	
NET OPERATING INCOME	10,801	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	202	8,818	43,034	4
Commercial	37	2,018	9,165	5
Industrial	5	748	2,434	6
Total Metered Sales to General Customers (461)	244	11,584	54,633	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		22,701	8
Other Sales to Public Authorities (464)	2	59	567	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	247	11,643	77,901	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	22,701	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	22,701	
Forfeited Discounts (470):		
Customer late payment charges	169	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	169	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	443	7
Other (specify):		
OUTSIDE WATER SALES	422	8
Total Other Water Revenues (474)	865	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,740	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,581	3
Chemicals (630)		4
Supplies and Expenses (640)	6,076	5
Repairs of Water Plant (650)	2,499	6
Transportation Expenses (660)	707	7
Total Plant Operation and Maintenance Expenses	23,603	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	400	8
Office Supplies and Expenses (681)	993	9
Outside Services Employed (682)	8,832	10
Insurance Expense (684)	4,376	11
Employees Pensions and Benefits (686)	1,860	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,796	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	18,257	
Total Operation and Maintenance Expenses	41,860	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		10,352	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		162	2
Net property tax equivalent		10,190	
Social Security		1,005	3
PSC Remainder Assessment		88	4
Other (specify): NONE			5
Total tax expense		11,283	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222700				3
County tax rate	mills		7.078400				4
Local tax rate	mills		6.734600				5
School tax rate	mills		9.971900				6
Voc. school tax rate	mills		1.864600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.872200				10
Less: state credit	mills		1.569400				11
Net tax rate	mills		24.302800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.734600				14
Combined School Tax Rate	mills		11.836500				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.571100				17
Total Tax Rate	mills		25.872200				18
Ratio of Local and School Tax to Total	dec.		0.717801				19
Total tax net of state credit	mills		24.302800				20
Net Local and School Tax Rate	mills		17.444583				21
Utility Plant, Jan. 1	\$	542,662	542,662				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	542,662	542,662				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	542,662	542,662				26
Assessment Ratio	dec.		0.897800				27
Assessed Value	\$	487,202	487,202				28
Net Local & School Rate	mills		17.444583				29
Tax Equiv. Computed for Current Year	\$	8,499	8,499				30
Tax Equivalent per 1994 PSC Report	\$	10,352					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	10,352					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	500		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	129,105		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	27,048		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	156,653	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	22,363		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	81,252		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,390		20
Total Pumping Plant	107,005	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	9,614		23
Total Water Treatment Plant	9,614	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	400		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			500	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			129,105	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			27,048	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	156,653	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			22,363	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			81,252	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,390	20
Total Pumping Plant	0	0	107,005	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			9,614	23
Total Water Treatment Plant	0	0	9,614	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			400	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION AND DISTRIBUTION PLANT		
Distribution Reservoirs and Standpipes (342)	41,501	26
Transmission and Distribution Mains (343)	93,437	27
Fire Mains (344)	0	28
Services (345)	35,142	29
Meters (346)	20,657	30
Hydrants (348)	21,885	31
Other Transmission and Distribution Plant (349)	0	32
Total Transmission and Distribution Plant	213,022	0
GENERAL PLANT		
Land and Land Rights (370)	0	33
Structures and Improvements (371)	0	34
Office Furniture and Equipment (372)	0	35
Computer Equipment (372.1)	1,398	36
Transportation Equipment (373)	0	37
Other General Equipment (379)	54,970	38
Other Tangible Property (390)	0	39
Total General Plant	56,368	0
Total utility plant in service directly assignable	542,662	0
Common Utility Plant Allocated to Water Department	0	40
Total utility plant in service	542,662	0

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			41,501 26
Transmission and Distribution Mains (343)			93,437 27
Fire Mains (344)			0 28
Services (345)			35,142 29
Meters (346)			20,657 30
Hydrants (348)			21,885 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	213,022
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,398 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			54,970 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	56,368
Total utility plant in service directly assignable	0	0	542,662
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	542,662

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			840	840	1
February			728	728	2
March			813	813	3
April			849	849	4
May			905	905	5
June			977	977	6
July			915	915	7
August			800	800	8
September			770	770	9
October			927	927	10
November			699	699	11
December			771	771	12
Total for year	0	0	9,994	9,994	
Less: Measured or estimated water used in main flushing and water treatment during year				267	13
Less: Other utility use				183	14
Other utility use explanation:					15
Main breaks, watering grass, and fire department usage					
Water pumped into distribution system				9,544	16
Less: Water sold				11,643	17
Losses and unaccounted for				(2,099)	18
Percent unaccounted for to the nearest whole percent (%)				-22%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				95	21
Date of maximum: 10/16/2000					22
Cause of maximum:					23
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year				16	24
Date of minimum: 1/1/2000					25
Total KWH used for pumping for the year				28,242	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CENTER AVENUE	1	450	15	45,450	Yes	1
MILWAUKEE AVENUE	2	300	30	75,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL #1	WELL #2	1
Location	CENTER AVENUE	MILWAUKEE STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	UNKNOWN	UNKNOWN	5
Year Installed	1963	1981	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	210	225	8
Pump Motor or Standby Engine Mfr	CONTINENTAL	UNKNOWN	10
Year Installed	1963	1981	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	210	225	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1 - CENTER AVENUE	#2 - MILWAUKEE STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
Year constructed	1963	1963	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	6
Elevation difference in feet (See Headnote 3.)	1	250	7
Total capacity in gallons	46,450	75,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	13,509	0	0	0	13,509
M	D	8.000	6,509	0	0	0	6,509
M	S	8.000	483	0	0	0	483
Total Within Municipality			20,501	0	0	0	20,501
Total Utility			20,501	0	0	0	20,501

1
2
3

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	201	0	0	0	201	1	1
M	1.000	18	0	0	0	18		2
M	2.000	1	0	0	0	1		3
Total Utility		220	0	0	0	220	1	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	265	0	0	0	265	0	1
1.000	9	0	0	0	9	0	2
2.000	3	0	0	0	3	0	3
Total:	277	0	0	0	277	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	203	31	4	1	0	26	265	1
1.000	0	2	1	0	0	6	9	2
2.000	0	2	0	1	0	0	3	3
Total:	203	35	5	2	0	32	277	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	35				35	2
Total Fire Hydrants	35	0	0	0	35	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-17)

Management is aware of meter testing requirement and plans to fulfill this requirement in future years.
